

UNITED STATES DISTRICT COURT

AO 440 (REV 1/90) Summons in a Civil Action

DISTRICT OF HAWAII

UNITED STATES OF AMERICA,

SUMMONS IN A CIVIL ACTION

Plaintiff,

v.

CASE NUMBER:

MICHAEL WILLIAM FLAHERTY,
MARGARET RONA LEE FLAHERTY, BANK OF
HAWAII, STATE OF HAWAII DEPARTMENT OF TAXATION,

Defendants.

TO: (Name and Address of Defendant)

TO ALL DEFENDANTS

YOU ARE HEREBY SUMMONED and required to file with the Clerk of this Court and serve upon

PLAINTIFF'S ATTORNEY (name and address)

Jeremy N. Hendon, Trial Attorney
U.S. Dept. of Justice, Tax Division
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683

Edward H. Kubo, Jr., Esquire
United States Attorney
Room 6100, PJKK Federal Building
300 Ala Moana Blvd., Box 50183
Honolulu, Hawaii 96850

an answer to the complaint which is herewith served upon you, within 20 days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint.

SUE BEITIA

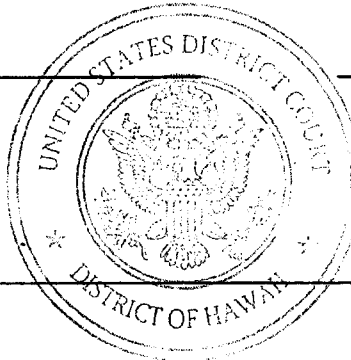
OCT 31 2008

CLERK

DATE

/s/ Drew Tomimoto

BY DEPUTY CLERK



AO 440 (Rev 1/90) Summons in a Civil Action

RETURN OF SERVICE

Service of the Summons and Complaint was made by me!	DATE 12/2/2008 9:15A HST
NAME OF SERVER (Print) Alan Ochiae	TITLE Revenue Officer

Check one box below to indicate appropriate method of service

- ☒ Served personally upon the defendant, Michael W. Flaherty. Place where served:
53-3951 Hiwahiwa St, Kapaau, HI 96755
- ☐ Left copies thereof at the defendant, _____'s dwelling house or usual place of abode with a person of suitable age and discretion then residing therein.
 Name of person with whom the summons and complaint were left: _____
- ☐ Returned unexecuted: _____
- ☐ Other (Specify): _____

STATEMENT OF SERVICE FEES

TRAVEL n/a	SERVICES n/a	TOTAL n/a
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DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Return of Service and Statement of Service Fees is true and correct.

Executed on 12/3/2008 [Signature]
 Date Signature of Server

101 Aupuni St., Rm. 228
Hilo, HI 96720
 Address of Server